EXHIBIT H

GREENWICH SENTRY PARTNERS, L.P.

FINANCIAL STATEMENTS

FOR THE PERIOD MAY 1, 2006 (COMMENCEMENT OF OPERATIONS) THROUGH DECEMBER 31, 2006

GREENWICH SENTRY PARTNERS, L.P.
FINANCIAL STATEMENTS
FOR THE PERIOD MAY 1, 2006 (COMMENCEMENT OF OPERATIONS) THROUGH
DECEMBER 31, 2006

CONTENTS

PRICEWATERHOUSECOOPERS

PricewaterhouseCoopers LLP
Chartered Accountants
PO Box 82
Royal Trust Tower, Suite 3000
Toronto Dominion Centre
Toronto, Ontario
Canada M5K 1G8
Telephone +1 416 863 1133
Facsimile +1 416 365 8215

April 24, 2007

Report of Independent Auditors

To the Partners of
Greenwich Sentry Partners, L.P.

In our opinion, the accompanying statement of assets, liabilities and partners' capital, including the schedule of investments, and the related statements of operations, changes in partners' capital and cash flows present fairly, in all material respects, the financial position of **Greenwich Sentry Partners, L.P.** (the "Partnership") as of December 31, 2006 and the results of its operations, the changes in its partners' capital and its cash flows for the period from May 1, 2006 (inception) to December 31, 2006 in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Partnership's management; our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of these financial statements in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by the Partnership's management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

PricewaterhouseCoopers LLP

Chartered Accountants, Licensed Public Accountants

GREENWICH SENTRY PARTNERS, L.P.
STATEMENT OF ASSETS, LIABILITIES AND PARTNERS' CAPITAL
AT DECEMBER 31, 2006

	Notes		
Assets			
Investments in securities, at market value	2.1	$	10,307,719
(cost 2006: USD 10,307,719)			
Cash and cash equivalents	2.2		447,949
Dividends receivable			7,023
Other assets			13,078
Total assets			10,775,769
Liabilities			
Accrued expenses and accounts payable	3.1		61,951
Contributions received in advance			200,000
Withdrawals payable	2.8		20,000
Total liabilities			281,951
Partners' Capital		$	10,493,818

The accompaning notes are an integral part of these financial statements

GREENWICH SENTRY PARTNERS, L.P.
SCHEDULE OF INVESTMENTS
AT DECEMBER 31, 2006

Investment in securities, at market value	Principal amount	Cost	Market value	Percentage of partners' capital
Debt securities				
United States				
U S Treasury bill due 2/1/2007	675,000	$ 672,010	$ 672,010	6.40%
U S Treasury bill due 2/8/2007	675,000	671,368	671,368	6.40%
U S Treasury bill due 2/15/2007	675,000	670,673	670,673	6.39%
U S Treasury bill due 2/22/2007	675,000	670,032	670,032	6.38%
U S Treasury bill due 3/1/2007	675,000	669,370	669,370	6.38%
U S Treasury bill due 3/8/2007	675,000	668,722	668,722	6.37%
U S Treasury bill due 3/15/2007	675,000	668,101	668,101	6.37%
U S Treasury bill due 3/22/2007	675,000	667,420	667,420	6.36%
U S Treasury bill due 3/29/2007	825,000	814,935	814,935	7.77%
U S Treasury bill due 4/5/2007	825,000	814,127	814,127	7.76%
U S Treasury bill due 4/12/2007	675,000	665,483	665,483	6.34%
U S Treasury bill due 4/19/2007	675,000	664,841	664,841	6.34%
U S Treasury bill due 4/26/2007	675,000	664,180	664,180	6.33%
U S Treasury bill due 5/3/2007	675,000	663,539	663,539	6.32%
U S Treasury bill due 5/10/2007	675,000	662,918	662,918	6.32%
Total United States		$ 10,307,719	$ 10,307,719	98.23%
Total Debt securities		$ 10,307,719	$ 10,307,719	98.23%
Total Investment in securities, at market value		$ 10,307,719	$ 10,307,719	98.23%

GREENWICH SENTRY PARTNERS, L.P.
STATEMENT OF OPERATIONS
FOR THE PERIOD MAY 1, 2006 (COMMENCEMENT OF OPERATIONS) THROUGH DECEMBER 31, 2006

	Notes		
Investment income			
Interest income		$	64,192
Dividends			70,595
Other income			4,514
Total investment income			139,301
Expenses			
Management fees	3.1		16,003
Administration fees	3.1		9,808
Expense reimbursement	3.1		3,919
Other expenses			46,719
Total expenses			76,449
Net investment income		$	62,852
Realized gain investments			
Net realized gain on investments		$	402,932
Net realized gain on investments		$	402,932
Net increase in net assets resulting from operations		$	465,784

The accompaning notes are an integral part of these financial statements

GREENWICH SENTRY PARTNERS, L.P.
STATEMENT OF CHANGES IN PARTNERS' CAPITAL
FOR THE PERIOD MAY 1, 2006 (COMMENCEMENT OF OPERATIONS) THROUGH
DECEMBER 31, 2006

	General Partner	Limited Partners	Total
Balance as of May 1, 2006	$ -	$ -	$ -
Contributions	-	10,672,450	10,672,450
Withdrawals	-	(644,416)	(644,416)
Net investment income	349	62,503	62,852
Net realized gain on investments	2,240	400,692	402,932
Reallocation to General Partner	92,639	(92,639)	-
Balance as of December 31, 2006	$ 95,228	$ 10,398,590	$ 10,493,818

The accompaning notes are an integral part of these financial statements

GREENWICH SENTRY PARTNERS, L.P.
STATEMENT OF CASH FLOWS
FOR THE PERIOD MAY 1, 2006 (COMMENCEMENT OF OPERATIONS) THROUGH
DECEMBER 31, 2006

Cash flows used in operating activities	
Net increase in net assets resulting from operations	$ 465,784
Adjustment for:	
Net increase in financial assets at fair value through profit or loss	(10,307,719)
Net increase in dividends receivable	(7,023)
Net increase in other assets	(13,078)
Net increase in accrued expenses and accounts payable	61,951
Net cash used in operating activities	(9,800,085)
Cash flows provided by financing activities	
Contributions	10,672,450
Withdrawals	(644,416)
Net increase in contributions received in advance	200,000
Net increase in withdrawals payable	20,000
Net cash provided by financing activities	10,248,034
Net increase in cash and cash equivalents	447,949
Cash and cash equivalents at beginning of the period	-
Cash and cash equivalents at end of the period	$ 447,949

The accompaning notes are an integral part of these financial statements

Notes to the financial statements

1 - Organization

Greenwich Sentry Partners, L.P. (the "Partnership") is organized as a Delaware limited partnership and operates as a private investment partnership. The Partnership's investment objective seeks to obtain capital appreciation of its assets principally through the utilization of a nontraditional options trading strategy described as "split strike conversion", to which the Partnership allocates the predominant portion of its assets.

The Partnership was formed in April 2006 and commenced operations on May 1, 2006.

The general partner is Fairfield Greenwich (Bermuda) Ltd., a Bermuda corporation, (the "General Partner"). On March 27, 2006, Fairfield Greenwich (Bermuda) Ltd. filed to become a registered investment advisor with the Securities and Exchange Commission. This registration became effective April 20, 2006.

On April 30, 2006, Greenwich Sentry, L.P., a related Partnership, was converted to a 3(c)(7) fund from a 3(c)(1) fund under the Investment Company Act of 1940 in order to accommodate additional investors. The Partnership was created as a 3(c)(1) fund for existing investors in Greenwich Sentry, L.P. who were not qualified purchasers. Investors who were not qualified purchasers in Greenwich Sentry, L.P. had their partnership interest transferred to the Partnership effective May 1, 2006.

2 – Summary of significant accounting policies

The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from such estimates.

2.1 Investments

Investments in listed securities are valued at the last reported sales or bid price as determined on the exchange on which such securities are principally traded.

Investment transactions are accounted for on a trade-date basis.

2.2 Cash and cash equivalents

Cash and cash equivalents comprise balances with banks and brokers with original maturities of three months or less and are short-term highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant changes in value.

2 – Summary of significant accounting policies (continued)

2.3 Options

An option is a contractual arrangement under which the seller (writer) grants the purchaser (holder) the right, but not the obligation, to either buy (a call option) or sell (a put option) at or by a set date or during a set period, a specific amount of securities or a financial instrument at a predetermined price. The seller receives a premium from the purchaser in consideration for the assumption of future securities price. The Fund is exposed to credit risk on purchased options only to the extent of their carrying amount, which is their fair value.

2.4 Income taxes

No provision has been made for United States income taxes because income taxes are not levied against the Partnership. Each partner must include their share of the Partnership's taxable income or loss on their income tax return.

2.5 Income and expense recognition

Realized gains and losses on investment transactions are determined on the specific identification method. Interest income is accrued as earned and dividend income is recorded on the ex-dividend date, net of any applicable withholding taxes. Other expenses are recorded on the accrual basis as incurred.

2.6 Determination of Gains or Losses on Sale of Investments

Gains and losses from trading activity and valuations of securities and options are computed by marking to the market the value of all securities at the close of business. Costs of investments are determined on a specific identification basis.

2.7 Allocation of profits and losses

The financial statements only include the assets and liabilities of the Limited Partnership and do not include other assets and liabilities, including income and related taxes of the partners.

Income (loss) of the Partnership is allocated to the Partners at the end of each month in proportion to their capital accounts (sum of cash contributions plus or minus income or loss allocated through the end of the immediately preceding month less redemptions and distributions through the same date) at the beginning of the allocation month.

2 – Summary of significant accounting policies (continued)

2.8 Withdrawals Payable

The Partnership changed its method of recognizing withdrawals in 2005 in conjunction with its adoption of FASB Statement No. 150, *Accounting for Certain Financial Instruments with Characteristics of Both Liabilities and Equity, as effected by* FASB Staff Position No. FAS 150-3. Withdrawals are recognized as liabilities, net of incentive allocation, when the amount requested in the withdrawal notice becomes fixed. This generally may occur either at the time of the receipt of the notice, or on the last day of a fiscal period, depending on the nature of the request. As a result, withdrawals paid after the end of the year, but based upon year-end capital balances are reflected as withdrawals payable at December 31, 2006. Withdrawal notices received for which the dollar amount is not fixed remains in capital until the amount is determined. Withdrawals payable may be treated as capital for purposes of allocations of gains/losses pursuant to the Partnership's governing documents.

3 – Notes to the financial statements

3.1 Related Parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions.

Management fee
The General Partner is the investment manager of the Partnership. The fee is payable monthly based on the beginning monthly net asset value, after the subscriptions and redemptions, computed at the rate of 1.0% per annum.

The General Partner may agree to a different management fee arrangement in respect of any capital account of a Limited Partner, or waive or reduce the management fee in respect of any capital account of a Limited Partner, in its discretion. This will not entitle the Limited Partner that holds such account, or any other Limited Partner, to such a different arrangement, waiver or reduction in respect of any other capital account.

Expense reimbursement
Fairfield Greenwich Advisors LLC, an affiliate of the investment manager, receives an expense reimbursement from the Partnership. The expense reimbursement is payable quarterly based on the beginning quarterly net asset value, after subscriptions and redemptions, computed at the rate of 0.10% per annum.

3 – Notes to the financial statements (continued)

Administration fees
The administrator of the Partnership was GlobeOp Financial Services, LLC through August 31, 2006. Commencing September 1, 2006 the administrator is Citco Fund Services (Europe) B.V. The administrator is responsible for maintaining the financial books and records, calculating the net asset value, handling shareholder communications and supervising the payment of expenses by the Partnership.

The Partnership pays a monthly service fee, in advance, based on the beginning monthly net asset value, after subscriptions and redemptions, of the Partnership. The administrator is also reimbursed for certain out-of-pocket expenses incurred on behalf of the Partnership.

Performance Allocation
At the end of each quarter, 20% of the capital appreciation after expenses allocated to a Limited Partner's capital account, is reallocated to the General Partner. If there is no capital appreciation in a given quarter, no reallocation is made until there is net capital appreciation on a cumulative basis, starting with the first quarter that no reallocation was made. The performance allocation for the period was $92,639.

Accrued expenses

Management fee	$16,002
Professional & Other fees	40,300
Expense reimbursement	3,919
Administration fee	1,730
	$61,951

3.2 Risks

It is the policy of the Partnership to transact the majority of its securities and contractual commitment activity with broker-dealers, banks and regulated exchanges that the General Partner
considers to be well established.

The Partnership's investment activities expose it to the various types of risks taken by the Partnership and the manager of the underlying investment which is associated with the financial instruments and markets in which they invest. The following summary is not intended to be comprehensive of all risks.

Interest rate risk
The majority of the Partnership's financial assets are short term in nature; as a result, the Partnership is not subject to significant amounts of risk due to fluctuations in the prevailing levels of market interest rates.

3 – Notes to the financial statements (continued)

Market price risk
The Partnership's investments and financial instruments are susceptible to market price risk arising from uncertainties about future prices of the instruments. The Partnership's overall market
positions are monitored and reviewed monthly by the General Partner.

Credit risk
Credit risk is the risk that an issuer or counterparty will be unable or unwilling to meet a commitment that it has entered into with the Partnership. Financial assets, which potentially expose the Partnership to credit risk, consist principally of cash due from brokers and receivables for investments sold. The Partnership's cash balances are primarily with high credit quality, well established financial institutions. The extent of the Partnership's exposure to credit risk in respect of these financial assets approximates their carrying value as recorded in the Partnership's balance sheet.

Liquidity risk
A lack of liquidity may also result from limited trading opportunities. The Partnership's listed securities are considered to be readily realizable as they are listed for the major part on European and American stock exchanges. With some investment partnerships, investors can sell their interests at certain dates, which may occur monthly, quarterly or even annually. A lack of liquidity may also result from limited trading opportunities in alternative investment products.

Off-balance sheet risks
An off-balance sheet market risk exist when the maximum potential loss on a particular investment is greater than the value of such investment as reflected in the Company's balance.

3.3 Subsequent events – partners' capital

In January 2007 the limited partners made capital contributions of $200,000.

4 – Financial Highlights

Financial highlights for the period May 1, 2006 (commencement of operations) through December 31, 2006 are as follows:

Total return	
Total return before reallocation to General Partner	7.10 %
Reallocation to General Partner	(1.40) %
Total return after reallocation to General Partner	5.70 %
Ratio to average limited partners' capital	
Expenses	1.20 %
Reallocation to General Partner	1.28 %
Expenses and reallocation to General Partner	2.48 %
Net investment income	0.90 %

The total return is defined as the change in the value of theoretical investment made at the beginning of the period. The returns are calculated as geometrically linked monthly returns for each month during the respective period. Monthly returns are calculated as net increase/(decrease) in net assets resulting from operations for the month (after monthly proportion for the management fee payable by the Limited Partners' of the Partnership at the end of each month) divided by opening Partners' capital (net assets) for the month.

Opening Partners' capital (net assets) represents the balance of Limited Partners' capital at the beginning of each month, after taking into account contributions, allocations and withdrawals. This required methodology could differ significantly from an internal rate of return.

The ratios of operating expenses and net investment income to average Limited Partners' capital are computed by dividing net investment income and operating expenses by average net assets.

Financials highlights are calculated for the limited partner class taken as a whole. An individual limited partner's return and ratios may vary based on different management fee and incentive arrangements and the timing of capital transactions. The net investment income (loss) ratio does not reflect the effects of the reallocation to the General Partner.

The ratios, excluding nonrecurring expenses and the reallocation to the General Partner, have not been annualized.